

# VOTED/BOARD LEEWAY

## FY 2008-09

DISTRICT MAY VOTE LEVY UP TO 0.002000

STATE GUARANTEES \$25.25<sup>1</sup> PER 0.000100 PER WPU FOR THE FIRST 0.001600 OF VOTED LEEWAY AND 0.000400 OF BOARD LEEWAY (TOTAL OF 0.002000)

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### 0.001000 LEVY<sup>2</sup>

| <u>DISTRICT A</u>  | <u>DISTRICT B</u>   |
|--|---|
| 1,000 WPUs   | 1,000 WPUs  |
| 0.000100 Tax Rate Raises:  | 0.000100 Tax Rate Raises:   |
| \$12,000   | \$ 120,000  |
| Guarantee  | Guarantee   |
| \$25.25 X 10 X 1,000 WPUs = \$252,500  | \$25.25 X 10 X 1,000 WPUs = \$ 252,500  |
| $[\$25.25 \times \frac{0.001000}{0.000100} \times 1,000 \text{ WPUs} = \$252,500]$ | $[\$25.25 \times \frac{0.001000}{0.000100} \times 1,000 \text{ WPUs} = \$ 252,500]$ |
| 0.001000 Raises  | 0.001000 Raises   |
| <u>\$120,000</u>   | <u>\$1,200,000</u>  |
| STATE AID  | STATE AID   |
| \$132,700  | \$ 0  |
| TOTAL DISTRICT REVENUE   | TOTAL DISTRICT REVENUE  |
| <u>\$252,500</u>   | <u>\$1,200,000</u>  |

**NOTE:**

To change from Old Utah Mill to Present Tax Rate, DIVIDE by 5,000. Example: 8.77/5,000 = 0.001754  
 To change from Present Tax Rate to Old Utah Mill, MULTIPLY by 5,000. Example: 0.001754 X 5,000 = 8.77

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<sup>1</sup>House Bill 38 of the 2001 General Session increased the state guarantee of \$17.14 per 0.0001 tax rate per WPU to 0.008544 times the value of the prior year's weighted pupil unit beginning in FY 2002-03. The 2002 Legislature delayed implementation of this bill until FY 2003-04; the 2003 Legislature delayed implementation of this bill until FY 2004-05. The 2004 legislation delayed full implementation until FY2005-2006 but increased the guarantee approximately halfway to what it should have been had the existing increase in the guarantee been implemented. The 2005 Legislature implemented the full state guarantee to \$18.64. The guarantee shall increase by 0.0005 times the value of the prior year's weighted pupil unit for each succeeding year until the guarantee is equal to 0.010544 times the value of the prior year's weighted pupil unit." (53A-17a-133(3)(c) (i and ii).

<sup>2</sup>The amount of state aid guarantee money to which a school district would be otherwise entitled under the Voted/Board Leeway programs may not be reduced as a consequence of changes in the certified tax rate pursuant to changes in property valuation. This applies for a period of two years following any such change in the certified tax rate. 53A-17a-133(3)(d)(i) and (ii).